

## Standard Department Narrative Form

Department Name: **Board of Assessors**

Department Number 141

### Purpose of Department/Mission

It is the statutory duty of the Assessors to inventory, list and establish full and fair cash valuation of all taxable and exempt property in Montague.

### Department Staffing

- Three part-time elected board members who are paid a monthly stipend
- One full-time Director of Assessing
- One full-time Assessing Technician
- One full-time Assessing Clerk

### Mandated Services

- Administer and commit for collection all real estate, personal property, motor vehicle excise, boat excise, farm animal excise, and agricultural/horticultural, forest, recreational land penalty taxes. This requires the review of all new construction and remodeling of existing improved parcels and new personal property accounts
- Responsible for the assembly and calculation of tax rate recapitulation and obtaining approval of the tax rate from the Department of Revenue. This office commits the “grand list” of taxable properties to the Tax Collector for collection.
- Determination of “new growth” which is also used to calculate the levy limit
- Inspect each parcel including measurement and assessment of buildings
- Process abatement (over valuation issues) and exemption applications (veteran, blind, elderly and charitable/religious institutions)
- The defense of valuations before the Appellate Tax Board and higher courts
- Administer the valuation of economic development Tax Increment Financing agreements
- Provide customer service to taxpayers, general public (attorneys, appraisers, realtors, etc.) and other Town departments requiring technical assistance and access to records
- Perform triennial revaluations. This lengthy process includes gathering income and expense data from commercial/industrial properties and personal property data from “Forms of List” and visual inspection of business inventory. An in-depth sales analysis is done to determine land values and building values. Creating new values is accomplished by adjusting multiple table codes. The Department of Revenue sends a field advisor to review all information to make sure correct procedures are followed and data is within acceptable limits. Once values receive preliminary certification from DOR a period of public disclosure follows. More reports are then submitted to DOR so that values can receive final approval. The tax rate setting process can then begin.

- In between triennial revaluation years, the Department of Revenue is requiring all cities and towns do an interim update of values in order to avoid a previously experienced “sticker shock” when values increased substantially in three years. The interim update requires that all residential and commercial/industrial values be analyzed annually. Much of the same work involved in a revaluation year is done every year except that DOR does not send a field advisor to review procedures and information. But statistical reports are still required by DOR.
- Timeliness in the completion of our work insures the timeliness of approved tax rates and mailing of tax bills.
- The main objective of this department is to finalize values so the town can issue timely tax bills.

#### Other Programs/Services Provided

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#### Revenues Generated

- All real estate, personal property and excise taxes